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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

FURTHER AMENDMENT OF THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 TO PRESCRIBE THE VALUE OF LOTTERY - ORDERS - ISSUED.

[G.O.Ms.No.137, Revenue (Commercial Taxes-II), 15th May, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017 issued in G.O.Ms.No.227, Revenue (CT-II) Department, Dated: 22.6.2017 as subsequently amended, namely:-

AMENDMENTS

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on and from the 2nd day of March, 2020.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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